

Why Do Good People Do Bad Things?

Since the day the news broke about New York's ex-Governor Elliot Spitzer I knew I wanted to comment about his story in this column. I can't help but be fascinated by his downfall and wonder, why do good people do bad things? My Internet searches on that topic led me to a newly published book by Debbie Ford, *Why Good People Do Bad Things: How to Stop Being Your Own Worst Enemy*. Ford believes that almost all of us have hidden forces of self-sabotage. Most interesting to me is Ford's assessment that the reason most of us are so captivated by these shocking tales is because it provides us with some shelter from our own behavior—we aren't as bad as those we see portrayed around us. That may be true, but one thing I have always believed is—everyone's sorry when they get caught. When disciplining my children, I'm pleased to accept their apologies but point out, I really want them to change their behavior, not rely on a request for forgiveness. On the other hand, I have an inverse approach to Ford's thinking, I believe everyone has some good qualities and find it difficult to accept that all of us are suppressing evil urges.

One of our goals at the CPT is to be a conduit for information about the admirable activities people engage in. Our challenge is to make the reports on virtuous behavior as exciting as client number nine's story.

In this, our second issue of EM, we announce the closing of our Founding Membership. Make a donation to the CPT by the end of the year and you will always be on our Founding Members' roster. As you will see, our list of upcoming activities is very impressive and I hope many of you are motivated to start thinking about participating in this year's Talent Show—A Night of 101 Stars.

You'll also read about the Connecticut Board's Ethics Symposium which was a huge success. Coincidentally, one of the speakers at the Symposium made a statement in agreement with Debbie Ford, "we are our own worst enemy." That's god news, because we can teach and learn positive behavior and become our best selves.

Summer is my favorite season. I hope you enjoy yours.

Lisa Axisa

Vice President, NASBA Center for the Trust

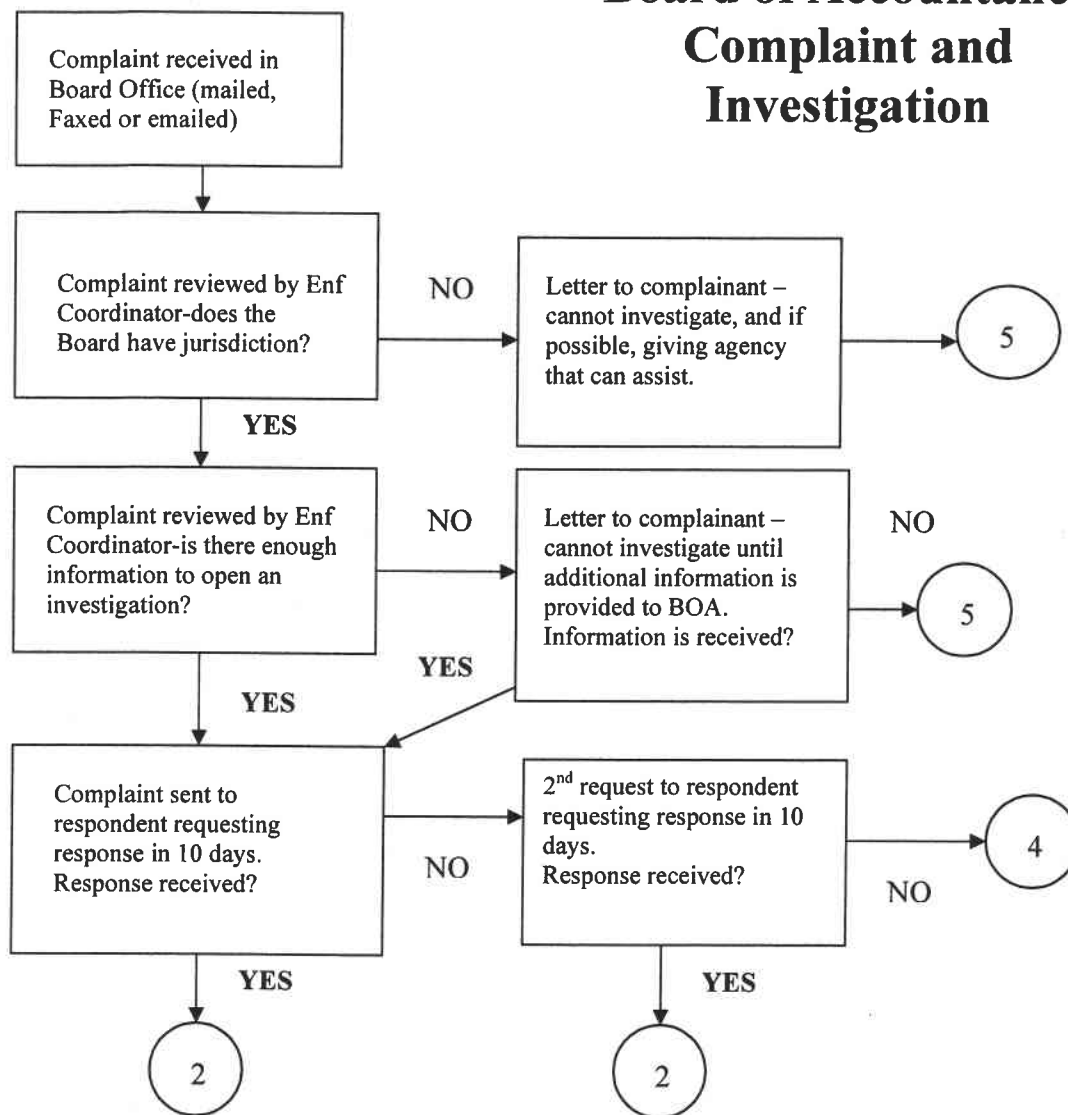
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VIRGINIA BOARD OF ACCOUNTANCY DISCIPLINARY CASES

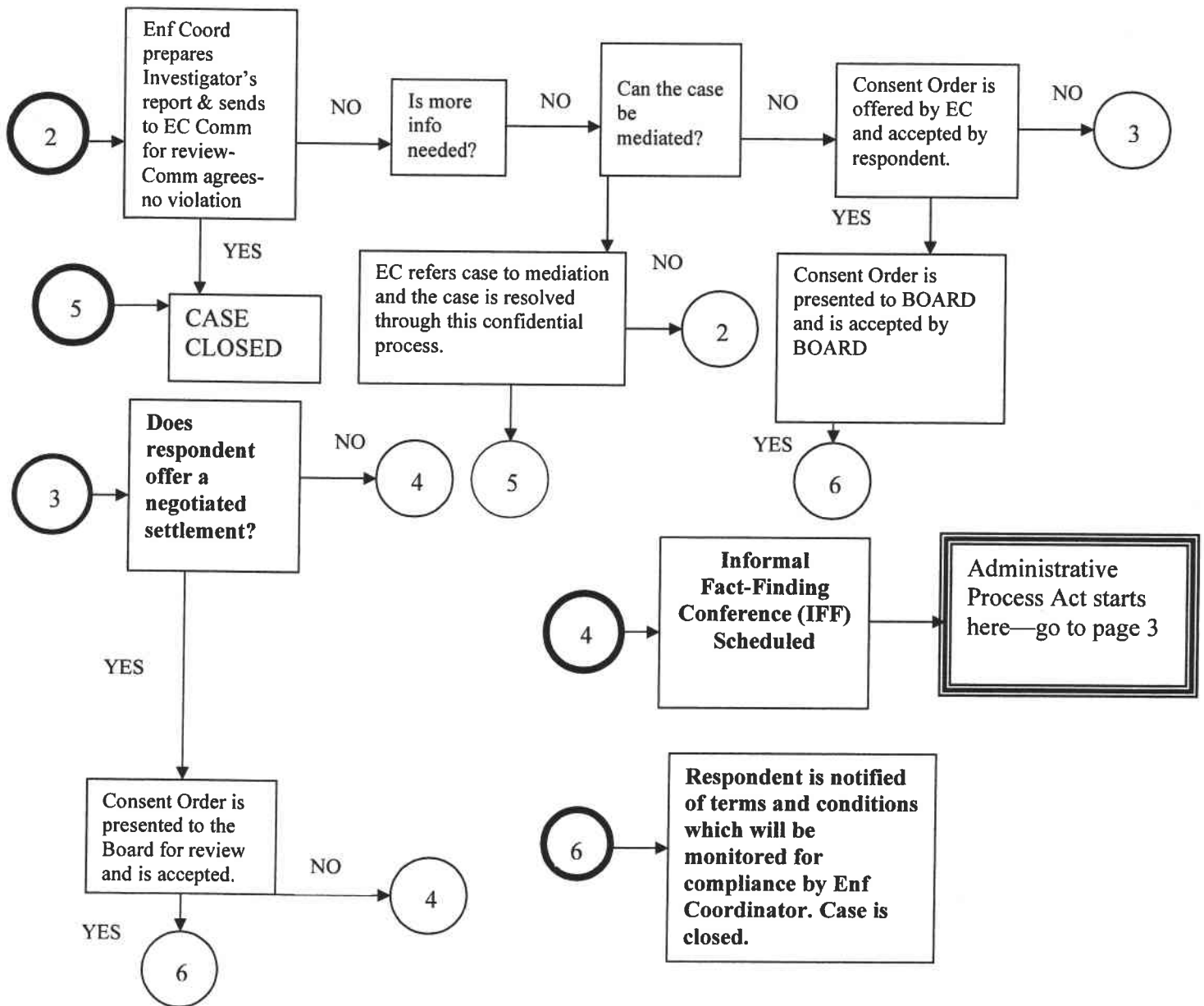
The following cases were adjudicated by the Virginia Board of Accountancy as a result of the Board's enforcement process

SUMMARY OF VIOLATIONS	BOARD ACTION	DATE CLOSED BY THE BOARD
<u>CONSENT ORDER</u> 54.1-4413.A 18 VAC 5-21-120-(C) Integrity and Objectivity Failure to perform all professional responsibilities with the highest sense of integrity, maintain objectivity by borrowing money from his client without the proper procedures in place for providing the client with all rights.	The Regulators Certificate was placed on probation for one year and assessed an administrative fee of \$500 along with the additional requirement to provide satisfactory completion of 10 hours of Ethics training	<u>2008</u> February 26
<u>FINAL ORDER</u> 54.1-4414, 54.111 The Respondent advertised the CPA designation on yard signage and business cards without a valid Virginia CPA license.	The Board imposed a monetary penalty of \$6,000, an order to immediately remove all signage, business cards, letterhead stationery and software and make full disclosure to all clients.	<u>2008</u> May 15
<u>CONSENT ORDER</u> 54.1-4400 <u>18VAC 5-21-170 D CPE Deficiency</u> The Respondent failed to meet the continuing professional education (CPE) requirements for the required course in ethics for CPAs for 2007.	The Board imposed a permanent reprimand for not completing the Ethics CPE Course in 2007 which will remain permanently on the record and should another deficiency occur, the Respondent shall agree to come before the Board to satisfy the Board that this will not re-occur.	<u>2008</u> June 4
<u>CONSENT ORDER</u> 54.1-4413.3 18 VAC 5-21-120 (F) Due Professional Care by failing to exercise due professional care in the performance of professional services, and by failing to prepare the clients Federal, State, and State sales tax documents for 2005 and 2006.	The Board imposed a monetary penalty of \$3,000 and the Regulator shall submit an essay to the Board detailing his obligation under IRA Circular 230 and the AICPA Code of Professional Conduct to be submitted within 90 days of the entry date of the order.	<u>2008</u> September 20
<u>FINAL ORDER</u> 54.1-4413.4, 54.1-111 and 54.1-4414 Respondent's License was previously suspended for non compliance of a previous Board Order. The Respondent admitted to using the CPA designation and providing services without a valid Virginia CPA license by keeping the CPA designation on letterhead, business cards and Power of Attorney IRS Forms.	The Board imposed a monetary penalty of \$10,000, for unlicensed activity and using the CPA designation before a Federal Agency. The Order also required the Respondent to comply with the previous Board Order and immediately remove all signage, business cards, letterhead stationery.	<u>2008</u> October 21

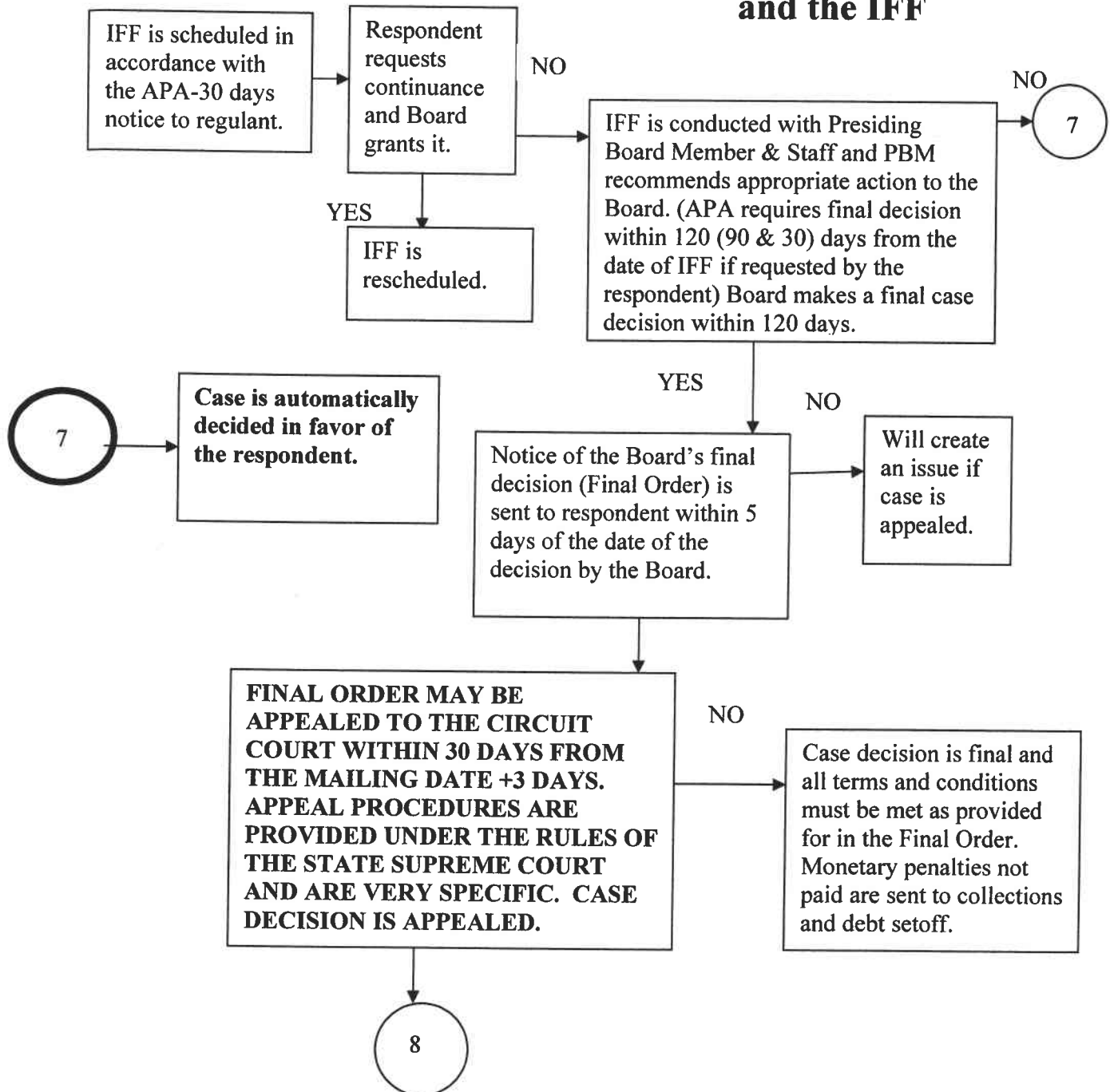
Board of Accountancy Complaint and Investigation



Enforcement Committee (EC) Review



Administrative Process Act and the IFF



THE APPEAL

